

		FOR OFF USE				

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH Facility ID Number: <u>0041285</u></p> <p>Facility Name: <u>Meadowbrook Manor-Naperville</u></p> <p>Address: <u>720 Raymond Drive</u> <u>Naperville</u> <u>60563</u> Number City Zip Code</p> <p>County: <u>DuPage</u></p> <p>Telephone Number: <u>(630) 355-0220</u> Fax # <u>(630) 717-5180</u></p> <p>IDPA ID Number: <u>363782227001</u></p> <p>Date of Initial License for Current Owners: <u>02/09/96</u></p> <p>Type of Ownership:</p> <table style="width: 100%;"> <tr> <td style="width: 33%;"><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width: 33%;"><input type="checkbox"/> PROPRIETARY</td> <td style="width: 33%;"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Larry Templin</u> Telephone Number: <u>(630) 759-1112</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width: 100%;"> <tr> <td style="width: 30%;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>Christopher Vange</u></td> </tr> <tr> <td></td> <td>(Title) <u>Executive Director</u></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u></td> </tr> <tr> <td></td> <td>(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> <tr> <td colspan="2">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____ (Date) _____		(Type or Print Name) <u>Christopher Vange</u>		(Title) <u>Executive Director</u>	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____		(Print Name and Title) _____		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>		(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
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SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Meadowbrook Manor-Naperville# 0041285 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>245</u>	Skilled (SNF)	<u>245</u>	<u>89,425</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>245</u>	TOTALS	<u>245</u>	<u>89,425</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>62,242</u>	<u>14,105</u>	<u>9,903</u>	<u>86,250</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>62,242</u>	<u>14,105</u>	<u>9,903</u>	<u>86,250</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 96.45%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/09/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 02/09/96NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 231 and days of care provided 9,538Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Meadowbrook Manor-Naperville # 0041285 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	392,505	51,992	13,415	457,912		457,912		457,912		1
2	Food Purchase		448,217		448,217		448,217	(3,250)	444,967		2
3	Housekeeping	237,310	61,869		299,179		299,179		299,179		3
4	Laundry	62,489	56,949		119,438		119,438	(1,425)	118,013		4
5	Heat and Other Utilities			248,986	248,986		248,986		248,986		5
6	Maintenance	49,134	63,196	122,270	234,600		234,600	45,480	280,080		6
7	Other (specify):* Emp Ben.-Mgmt Co.							6,536	6,536		7
8	TOTAL General Services	741,438	682,223	384,671	1,808,332		1,808,332	47,341	1,855,673		8
	B. Health Care and Programs										
9	Medical Director			66,000	66,000		66,000		66,000		9
10	Nursing and Medical Records	4,238,200	366,298	119,804	4,724,302		4,724,302	16,646	4,740,948		10
10a	Therapy		13,511	511,190	524,701		524,701	(76,503)	448,198		10a
11	Activities	112,707	19,879	2,696	135,282		135,282		135,282		11
12	Social Services	94,879		1,482	96,361		96,361	20,692	117,053		12
13	CNA Training			13,455	13,455		13,455		13,455		13
14	Program Transportation										14
15	Other (specify):* Emp Ben.-Mgmt Co.							65,413	65,413		15
16	TOTAL Health Care and Programs	4,445,786	399,688	714,627	5,560,101		5,560,101	26,248	5,586,349		16
	C. General Administration										
17	Administrative	78,042		600,435	678,477		678,477	(513,616)	164,861		17
18	Directors Fees										18
19	Professional Services			104,190	104,190		104,190	31,001	135,191		19
20	Dues, Fees, Subscriptions & Promotion			49,783	49,783		49,783	(25,923)	23,860		20
21	Clerical & General Office Expense	142,486	44,393	37,112	223,991		223,991	246,176	470,167		21
22	Employee Benefits & Payroll Tax			826,861	826,861		826,861	571	827,432		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,294	1,294		1,294	776	2,070		24
25	Other Admin. Staff Transportation			891	891		891	2,927	3,818		25
26	Insurance-Prop.Liab.Malpractice			191,335	191,335		191,335	79,874	271,209		26
27	Other (specify):* Emp Ben.-Mgmt Co.							47,380	47,380		27
28	TOTAL General Administration	220,528	44,393	1,811,901	2,076,822		2,076,822	(130,834)	1,945,988		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,407,752	1,126,304	2,911,199	9,445,255		9,445,255	(57,245)	9,388,010		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Meadowbrook Manor-Naperville

#0041285

Report Period Beginning:

01/01/05

Ending:

12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			54,282	54,282		54,282	354,732	409,014			30
31	Amortization of Pre-Op. & Org											31
32	Interest			103,505	103,505		103,505	701,839	805,344			32
33	Real Estate Taxes							253,773	253,773			33
34	Rent-Facility & Grounds			2,682,744	2,682,744		2,682,744	(2,682,744)				34
35	Rent-Equipment & Vehicle			2,049	2,049		2,049		2,049			35
36	Other (specify): ³ Mtg. Insurance							56,166	56,166			36
37	TOTAL Ownership			2,842,580	2,842,580		2,842,580	(1,316,234)	1,526,346			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			466	466		466		466			38
39	Ancillary Service Center:		395,495		395,495		395,495		395,495			39
40	Barber and Beauty Shops			25,541	25,541		25,541		25,541			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			134,138	134,138		134,138		134,138			42
43	Other (specify): ³ Nonallowable Costs	-		304,621	304,621		304,621	(304,621)				43
44	TOTAL Special Cost Centers		395,495	464,766	860,261		860,261	(304,621)	555,640			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,407,752	1,521,799	6,218,545	13,148,096		13,148,096	(1,678,100)	11,469,996			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/05

Ending:

12/31/05

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY
1	Day Care	\$		\$
2	Other Care for Outpatients			
3	Governmental Sponsored Special Program			
4	Non-Patient Meals	(3,250)	2	4
5	Telephone, TV & Radio in Resident Room	(5,920)	43	5
6	Rented Facility Space			6
7	Sale of Supplies to Non-Patient			7
8	Laundry for Non-Patients			8
9	Non-Straightline Depreciation	(5,920)	30	9
10	Interest and Other Investment Income	(36,461)	32	10
11	Discounts, Allowances, Rebates & Refund			11
12	Non-Working Officer's or Owner's Salary			12
13	Sales Tax	(840)	43	13
14	Non-Care Related Interest	(103,505)	32	14
15	Non-Care Related Owner's Transaction			15
16	Personal Expenses (Including Transportation)			16
17	Non-Care Related Fees	(3,195)	20	17
18	Fines and Penalties			18
19	Entertainment	(631)	43	19
20	Contributions	(3,727)	43	20
21	Owner or Key-Man Insurance			21
22	Special Legal Fees & Legal Retainer	(3,145)	19	22
23	Malpractice Insurance for Individual			23
24	Bad Debt	(234,644)	43	24
25	Fund Raising, Advertising and Promotional	(98,181)	43	25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,533)	43	26
27	CNA Training for Non-Employee			27
28	Yellow Page Advertising	(24,998)	20	28
29	Other-Attach Schedule See Page 5A	(34,812)		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (561,762)		\$

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$	31
32	Donated Goods-Attach Schedule		32
33	Amortization of Organization & Pre-Operating Expense		33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,116,338)	34
35	Other- Attach Schedule		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,116,338)	36
(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,678,100)	37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38	Medically Necessary Transport	x	\$		38
39					39
40	Gift and Coffee Shop	x			40
41	Barber and Beauty Shops	x			41
42	Laboratory and Radiology	x			42
43	Prescription Drugs	x			43
44	Exceptional Care Program	x			44
45	Other-Attach Schedule	x			45
46	Other-Attach Schedule	x			46
47	TOTAL (C): (sum of lines 38-46)		\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Meadowbrook Manor-Naperville

ID# 0041285

Report Period Beginning: 01/01/05

Ending: 12/31/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Laundry Income	\$ (1,425)	4	1
2	Miscellaneous Income Offset	(64)	21	2
3	Radiology	(19,235)	43	3
4	Laboratory	(6,106)	43	4
5	Physician Fees	(7,982)	43	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(34,812)		49

Summary A

[illegible]

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		Butterfield Health Care, Inc. d/b/a	Bolingbrook	J&D Partners, L.P.	Bolingbrook	Lessor
		Meadowbrook Manor		MMN Partners, L.P.	Naperville	Lessor
		Butterfield Health Care VII, LLC d/b/a	LaGrange	Butterfield Health		
See Schedule 6C	See Schedule 6C	Meadowbrook Manor of LaGrange		Care Group, Inc.	Bolingbrook	Management Co.
				MML Properties, LLC	LaGrange	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines	Seneca Building		
				Limited Ptsp.	Des Plaines	Lessor

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V			2,683,161	MMN Partners, L.P. (Page 6A)	100.00%	1,603,915	(1,079,246)	5
6	V								6
7	V			1,074,272	Butterfield Health Care Group, Inc. (Page 6B)	100.00%	1,037,180	(37,092)	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 3,757,433			\$ 2,641,095	\$ * (1,116,338)	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning: 01/01/05

Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Professional Services	\$	MMN Partners, L.P.	100.00%	\$ 15,882	\$ 15,882
16	V	20 Fees & Subscriptions		MMN Partners, L.P.	100.00%	350	350
17	V	26 Insurance-Prop, Liab, Malpractice		MMN Partners, L.P.	100.00%	79,874	79,874
18	V	30 Depreciation		MMN Partners, L.P.	100.00%	353,115	353,115
19	V	32 Interest Expense	417	MMN Partners, L.P.	100.00%	842,222	841,805
20	V	33 Real Estate Taxes		MMN Partners, L.P.	100.00%	253,773	253,773
21	V	34 Rent	2,682,744	MMN Partners, L.P.	100.00%		(2,682,744)
22	V	36 Mortgage Insurance		MMN Partners, L.P.	100.00%	56,166	56,166
23	V	43 State Repl. Taxes		MMN Partners, L.P.	100.00%	2,533	2,533
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,683,161			\$ 1,603,915	\$ * (1,079,246)

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning: 01/01/05

Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 Maintenance Salaries	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 45,480	\$ 45,480	15
16	V	7 Employee Benefits-Gen. Svc		Butterfield Health Care Group, Inc.	100.00%	6,536	6,536	16
17	V	10 Central Supply Salaries		Butterfield Health Care Group, Inc.	100.00%	16,646	16,646	17
18	V	10a Therapy Salaries	473,689	Butterfield Health Care Group, Inc.	100.00%	384,660	(89,029)	18
19	V	10a Therapy Agency		Butterfield Health Care Group, Inc.	100.00%	12,526	12,526	19
20	V	12 Social Service Salaries		Butterfield Health Care Group, Inc.	100.00%	20,692	20,692	20
21	V	15 Employee Benefits-Nursing		Butterfield Health Care Group, Inc.	100.00%	65,413	65,413	21
22	V	17 Administrative Salaries	600,435	Butterfield Health Care Group, Inc.	100.00%	86,819	(513,616)	22
23	V	19 Professional Services		Butterfield Health Care Group, Inc.	100.00%	18,264	18,264	23
24	V	20 Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	1,920	1,920	24
25	V	21 Clerical & General Office Exp.	148	Butterfield Health Care Group, Inc.	100.00%	246,388	246,240	25
26	V	22 Training and Education		Butterfield Health Care Group, Inc.	100.00%	571	571	26
27	V	24 Travel & Seminar		Butterfield Health Care Group, Inc.	100.00%	776	776	27
28	V	25 Other Admin. Staff Trans.		Butterfield Health Care Group, Inc.	100.00%	2,927	2,927	28
29	V	27 Employee Benefits-Gen Adm		Butterfield Health Care Group, Inc.	100.00%	47,380	47,380	29
30	V	30 Depreciation		Butterfield Health Care Group, Inc.	100.00%	7,537	7,537	30
31	V	43 Other (Non-Allowable Expenses)		Butterfield Health Care Group, Inc.	100.00%	72,645	72,645	31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 1,074,272			\$ 1,037,180	\$ * (37,092)	39

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Meadowbrook Manor-Naperville

Provider #0041285

12/31/2005

Schedule 6C

VII. Section A. - Related Parties - Column 1 (Owners)

Name	Ownership %
Robert Jafari	25.00%
Kianoosh Jafari	25.00%
Decendants S Corp Trust F/B/O Sean William Dimas	6.67%
Decendants S Corp Trust F/B/O Sasha Eva Dimas	6.67%
Decendants S Corp Trust F/B/O Ashley Maria Dimas	6.66%
Nicholas Vangel	20.00%
Dorothy Vangel QSS Trust	7.50%
Decendant's Non GST Exempt S-Corp Trust F/B/O Ashley Maria Dimas	0.50%
Decendant's Non GST Exempt S-Corp Trust F/B/O Sasha Eva Dimas	0.50%
Decendant's Non GST Exempt S-Corp Trust F/B/O Sean William Dimas	0.50%
Decendant's GST Exempt S-Corp Trust F/B/O Katherine Hocuk	0.50%
Decendant's GST Exempt S-Corp Trust F/B/O Christopher Vangel	0.50%
	<u>100.00%</u>

See Accountants' Compilation Report

Facility Name & ID Number Meadowbrook Manor-Naperville # 0041285 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Jafari	Stockholder	Executive Director	25.00	83,033	16	40.00	Salary	\$ 55,356	L.17, C.7	1
2	Dorothy Vangel	Stockholder	Executive Director	20.00	42,000			N/A		N/A	2
3	Christopher Vangel	Operating Spvr	Administrative	0.05	43,333	16	40.00	Salary	31,463	L.17, C.7	3
4	Kianoosh Jafari	Stockholder	Medical Director	25.00	12,000	16	40.00	Med. Dir. Fee	12,000	L.9, C.3	4
5	Sean Dimas	Stockholder	Administrative	6.67	42,579	0	0.00	N/A		N/A	5
6											6
7	Note 1- Robert Jafari and Christopher Vangel received compensation from two other nursing home which were										7
8	Butterfield Health Care, Inc. d/b/a Meadowbrook Manor and Butterfield Healthcare VII, LLC d/b/a										8
9	Meadowbrook Manor of LaGrange										9
10	Note 2- Dorothy Vangel received \$42,000 of Directors Fees from Seneca Nursing Home, Inc. d/b/a Lee Mano										10
11	Note 3- Kianoosh Jafari received \$12,000 of Medical Director Fees from Butterfield Health Care, Inc. d/b/a Meadowbrook Mano										11
12	Note 4- Sean Dimas received \$42,579 of salaries from Seneca Nursing Home, Inc. d/b/a Lee Mano										12
13								TOTAL	\$ 98,819		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor-Naperville# 0041285Report Period Beginning: 01/01/05Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Butterfield Health Care Group, Inc.
 Street Address 18 W 140 Butterfield Road, Suite 1670
 City / State / Zip Code Oak Brook Terrace, IL 60181
 Phone Number (630) 932-3220
 Fax Number (630) 759-4406

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Maintenance Salaries	Resident Days	209,231	3	\$ 110,327	\$ 86,250	\$ 45,480	1
2	7	Employee Benefits-Gen. Svc	Resident Days	209,231	3	15,856	0	6,536	2
3	10	Central Supply Salaries	Resident Days	209,231	3	40,381	40,381	16,646	3
4	10a	Therapy Salaries	Gross Charges	3,909,817	3	892,275	892,275	384,660	4
5	10a	Therapy Agency	Direct Cost	14,040	2	14,040	0	12,526	5
6	12	Social Service Salaries	Resident Days	209,231	3	50,197	50,197	20,692	6
7	15	Employee Benefits-Nursing	Resident Days	209,231	3	158,683	0	65,413	7
8	17	Administrative Salaries	Resident Days	209,231	3	210,611	210,611	86,819	8
9	19	Professional Services	Resident Days	209,231	3	44,308	0	18,264	9
10	20	Fees & Subscriptions	Resident Days	209,231	3	4,658	0	1,920	10
11	21	Clerical & General Office Exp.	Resident Days	209,231	3	597,706	589,082	246,388	11
12	22	Training and Education	Resident Days	209,231	3	1,386	0	571	12
13	24	Travel & Seminar	Resident Days	209,231	3	1,882	0	776	13
14	25	Other Admin. Staff Trans.	Resident Days	209,231	3	7,101	0	2,927	14
15	27	Employee Benefits-Gen Adm	Resident Days	209,231	3	114,938	0	47,380	15
16	30	Depreciation	Resident Days	209,231	3	18,283	0	7,537	16
17	43	Other (Non-Allowable Expenses)	Resident Days	209,231	3	176,227	150,000	72,645	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,458,859	\$ 2,042,873	\$ 1,037,180	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	GMAC		X	Mortgage	\$94,985.27	5/22/03	\$ 16,320,000	\$ 15,885,499	06/01/38	0.0525	\$ 838,377	1	
2	GMAC		X	Amortization of Loan Costs							3,845	2	
3												3	
4												4	
5												5	
	Working Capital												
6	Shareholder Loans	X		Working Capital	N/A	5/31/05	2,550,000	1,665,000	5/31/06	Prime-.005	98,941	6	
7	Shareholder Loans	X		Working Capital	\$183,333.00	12/31/04	550,000		4/30/05	Libor +.0175	4,564	7	
8	See Attached Page 9A				\$183,333.00		1,237,052	373,000				8	
9	TOTAL Facility Related				\$461,651.27		\$ 20,657,052	\$ 17,923,499			\$ 945,727	9	
	B. Non-Facility Related*												
10												10	
11							Offset Interest Income				(36,878)	11	
12							Offset Related Party Interest Expense				(103,505)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			(140,383)	14	
15	TOTALS (line 9+line14)						\$ 20,657,052	\$ 17,923,499			\$ 805,344	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 56,166 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$		\$			1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	Shareholder Loans	X		Working Capital	\$183,333.00	12/31/05	373,000	373,000	3/31/06	Libor +.0175		6	
7	Shareholder Loans	X		Working Capital	N/A	5/06/98	864,052		Demand			7	
8												8	
9	TOTAL Facility Related				\$183,333.00		\$ 1,237,052	\$ 373,000			\$	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$				\$	14	
15	TOTALS (line 9+line14)						\$ 1,237,052	\$ 373,000			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285 Report Period Beginning: 01/01/05 Ending: 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	242,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	241,773	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(227)	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	254,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	253,773	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2000	255,167	8	
		2001	243,276	9	
		2002	230,268	10	
		2003	230,897	11	
		2004	241,773	12	
2004 Tax Bill		241,773			
Estimated Increase		1.05			
Total		253,862			
Use		254000			

FOR OHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Meadowbrook Manor-Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

CONTACT PERSON REGARDING THIS REPORT Larry Templin

TELEPHONE (630) 759-1112 FAX #: (630) 759-4406

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 07-14-113-001	Nursing Home	\$ 241,772.56	\$ 241,772.56
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ 241,772.56	\$ 241,772.56

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/05

Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 109,175 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>148,410</u>	<u>1996</u>	<u>\$ 279,600</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 279,600	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	245		1996	1996	\$ 9,863,922	\$	40	\$ 246,598	\$ 246,598	\$ 2,447,838	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		Landscaping Improvements		1996	22,797	1,140	15	1,520	380	13,680	9
10		Fence		1996	5,500	550	15	367	(183)	3,633	10
11		Land Improvements		1996	12,824		40	320	320	3,175	11
12		Doors		1997	5,961	596	20	298	(298)	2,533	12
13		Landscaping Improvements (Shrubs, Trees, Evergreens)		1998	22,729	1,136	20	1,136		8,520	13
14		Leasehold Improvements (Air Ductwork, Dampers, Chimney)		2001	4,425	113	20	221	108	995	14
15		Electrical Work-Dialysis Room		2002	4,024	402	20	201	(201)	703	15
16		Lockinvar Burner		2002	3,584	358	20	179	(179)	629	16
17		Fence		2002	1,465	147	20	73	(74)	258	17
18		Signs		2002	2,775	278	20	139	(139)	483	18
19		Exterior Signs/Electrical Work for Signs		2003	1,575	158	20	79	(79)	312	19
20		Exterior Signs/Electrical Work for Signs		2003	6,020		20	301	301	451	20
21		Plumbing for Dialysis Room		2003	5,540		10	277	277	1,105	21
22		Plumbing for Dialysis Room		2003	10,989	554	20	549	(5)	824	22
23		Install 7 Doors		2003	3,433		20	172	172	258	23
24		Sealcoat Parking Lot		2003	3,000		20	150	150	225	24
25		Install Vents in Oxygen Room		2003	2,061	206	20	103	(103)	415	25
26		Replace Monitors and Multiplexer for Fire Alarms		2003	1,890	189	20	94	(95)	375	26
27		Install Fire Alarm Sensors		2003	9,517		20	476	476	714	27
28		Butterfly Garden		2004	4,851	242	20	243	1	364	28
29		Install Fence		2004	1,050		20	52	52	78	29
30		Install Smoke Dampers and Motors		2004	3,300		20	165	165	247	30
31		Install Carpeting		2004	56,444		20	2,822	2,822	4,235	31
32		Install Fan		2004	3,218		20	161	161	241	32
33		Rebuild Hot Water Valves		2004	1,657		20	83	83	124	33
34		Install 2 Doors		2004	1,312		20	66	66	99	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37 Replace wiring/PC Board in Elevator	2005	\$ 2,895	\$ 145	10	\$ 145		\$ 145		37
38 Furnished and installed new roof exhaust fan	2005	1,995	100	10	100		100		38
39 Seal coat parking lot	2005	6,765	338	10	338		338		39
40 Install wiring for outdoor light post	2005	3,980	199	10	199		199		40
41 Install 18 new fire doors	2005	6,700	335	10	335		335		41
42 New hot water heater	2005	66,259	3,313	10	3,313		3,313		42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70 TOTAL (lines 4 thru 69)		\$ 10,154,457	\$ 10,499		\$ 261,275	\$ 250,776	\$ 2,496,944		70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,285,561	\$ 35,237	\$ 131,656	\$ 96,419	5-10 yrs	\$ 1,169,988	71
72	Current Year Purchases	146,298	8,279	8,279		5-10 yrs	8,279	72
73	Fully Depreciated Assets	72,034	267	267		5-10 yrs	72,034	73
74	Allocated from Management Co.			7,537	7,537	5-10 yrs		74
75	TOTALS	\$ 1,503,893	\$ 43,783	\$ 147,739	\$ 103,956		\$ 1,250,301	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,937,950	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 54,282	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 409,014	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 354,732	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,747,245	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

PLEASE ENTER ONLY DATES IN CELLS W16 AND W17

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease

N/A

N/A

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 2,049

Description: Offsite storage \$2049

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19			<u>N/A</u>		19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning N/A

Ending N/A

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2006 \$

13. /2007 \$

14. /2008 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
		IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER CNA <u>80</u>
		HOURS PER CNA <u>120</u>	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments		13,455		13,455
8	CNA Competency Tests				
9	TOTALS	\$	\$ 13,455	\$	\$ 13,455
10	SUM OF line 9, col. 1 and 2 (e)	\$	13,455		

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	23
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	23

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
(c) For in-house training programs only. Do not include fringe benefit.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

1		2		3		4		5		6		7		8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service	Cost	Units	Cost									
					Units	Cost									
1	Licensed Occupational Therapist	L. 10A, C. 3, 7	5134	hrs	\$ 168,548	325	\$ 14,631	\$	5,459	\$ 183,179	1				
2	Licensed Speech and Language Development Therapist	L. 10A, C. 7	512	hrs	16,823				512	16,823	2				
3	Licensed Recreational Therapist			hrs							3				
4	Licensed Physical Therapist	L. 10A, C. 2,3,7	6070	hrs	199,289	527	25,319	13,511	6,597	238,119	4				
5	Physician Care			visits							5				
6	Dental Care			visits							6				
7	Work Related Program			hrs							7				
8	Habilitation			hrs							8				
9	Pharmacy	L. 39, C. 2		# of prescripts				395,495		395,495	9				
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10				
10	Academic Education			hrs							11				
11	Exceptional Care Program										12				
12	Other (specify): Respiratory Therapy	L. 10A, C. 3				240	10,077		240	10,077	13				
13															
14	TOTAL				\$ 384,660	1,092	\$ 50,027	\$ 409,006	12,808	\$ 843,693	14				

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 130,034	\$ 131,225	1
2	Cash-Patient Deposits	43,229	43,229	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 275,000)	3,572,296	3,572,296	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	330,054	419,583	6
7	Other Prepaid Expenses	18,498	18,498	7
8	Accounts Receivable (owners or related parties)	1,739,896	1,739,896	8
9	Other(specify): <u>Employee Advances</u>	7,720	7,720	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,841,727	\$ 5,932,447	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,976,686	14
15	Leasehold Improvements, at Historical Cost	177,771	177,771	15
16	Equipment, at Historical Cost	540,069	1,503,893	16
17	Accumulated Depreciation (book methods)	(335,496)	(3,747,245)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp <u>Loan Costs</u>)		124,535	22
23	Other(specify): <u>Mortgage Escrows</u>		312,067	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 382,344	\$ 8,627,307	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,224,071	\$ 14,559,754	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 856,045	\$ 856,045	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	47,837	47,837	28
29	Short-Term Notes Payable	2,038,000	2,038,000	29
30	Accrued Salaries Payable	364,225	364,225	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,178	20,178	31
32	Accrued Real Estate Taxes(Sch.IX-B)		254,000	32
33	Accrued Interest Payable	7,253	76,752	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule 17A</u>	2,192,524	393,780	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,526,062	\$ 4,050,817	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		15,885,499	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 15,885,499	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,526,062	\$ 19,936,316	46
47	TOTAL EQUITY (page 18, line 24)	\$ 698,009	\$ (5,376,562)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,224,071	\$ 14,559,754	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Butterfield Health Care II, Inc.
d/b/a Meadowbrook Manor of Naperville
Provider #0041285
12/31/2005

Schedule 17A

XV. Balance Sheet

Current Liabilities

Line 36 - Other Current Liabilities

	Operating	After Consolidation
Resident Credit Balances	390,526	390,526
Accrued Rent	1,798,744	
Due to State of Illinois	186	186
Other Deposits	3,068	3,068
Total Line 36 Other Current Liabilities	<u>2,192,524</u>	<u>393,780</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 397,701	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 397,701	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	526,256	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(225,948)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 300,308	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 698,009	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning: 01/01/05

Ending: 12/31/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,884,072	1
2	Discounts and Allowances for all Levels	(1,653,241)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,230,831	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,685,562	6
7	Oxygen	26,361	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,711,923	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement	3,933	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	31,926	13
14	Non-Patient Meals	4,764	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	395,495	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	6,135	19
20	Radiology and X-Ray	19,235	20
21	Other Medical Services	232,153	21
22	Laundry	1,425	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 695,066	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	36,461	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 36,461	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Wheelchair Rental Revenue	7	28
28a	Miscellaneous Income	64	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 71	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,674,352	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,808,332	31
32	Health Care	5,560,101	32
33	General Administration	2,076,822	33
B. Capital Expense			
34	Ownership	2,842,580	34
C. Ancillary Expense			
35	Special Cost Centers	726,123	35
36	Provider Participation Fee	134,138	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,148,096	40
41	Income before Income Taxes (line 30 minus line 40)**	526,256	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 526,256	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. This Entity is a Cash Basis Taxpayer

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning: 01/01/05

Ending:

12/31/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1 Director of Nursing	1,834	2,098	\$ 92,270	\$ 43.98	1
2 Assistant Director of Nursing	1,844	2,110	61,531	29.16	2
3 Registered Nurses	40,948	43,401	1,285,787	29.63	3
4 Licensed Practical Nurses	22,357	24,043	597,108	24.84	4
5 CNAs & Orderlies	132,663	140,548	1,681,123	11.96	5
6 CNA Trainees					6
7 Licensed Therapist					7
8 Rehab/Therapy Aides	7,109	7,664	115,247	15.04	8
9 Activity Director					9
10 Activity Assistants	12,598	13,741	112,707	8.20	10
11 Social Service Worker	5,836	6,594	94,879	14.39	11
12 Dietician					12
13 Food Service Supervisor					13
14 Head Cook					14
15 Cook Helpers/Assistants	40,618	43,887	392,505	8.94	15
16 Dishwashers					16
17 Maintenance Worker	3,234	3,442	49,134	14.27	17
18 Housekeepers	28,070	30,202	237,310	7.86	18
19 Laundry	7,649	8,449	62,489	7.40	19
20 Administrator	2,032	2,276	78,042	34.29	20
21 Assistant Administrator					21
22 Other Administrative					22
23 Office Manager					23
24 Clerical	9,011	9,510	142,486	14.98	24
25 Vocational Instruction					25
26 Academic Instruction					26
27 Medical Director					27
28 Qualified MR Prof. (QMRP)					28
29 Resident Services Coordinator					29
30 Habilitation Aides (DD Homes)					30
31 Medical Records	2,070	2,202	27,150	12.33	31
32 Other Health Care(specify)					32
33 Other(specify) See Att Sch 20A	21,084	21,970	377,984	17.20	33
34 TOTAL (lines 1 - 33)	338,957	362,137	\$ 5,407,752 *	\$ 14.93	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35 Dietary Consultant	335	\$ 13,415	L. 1, C. 3	35
36 Medical Director	Monthly	66,000	L. 9, C. 3	36
37 Medical Records Consultant	26	1,732	L. 10, C. 3	37
38 Nurse Consultant	396	16,830	L. 10, C. 3	38
39 Pharmacist Consultant	Monthly	6,000	L. 10, C. 3	39
40 Physical Therapy Consultant				40
41 Occupational Therapy Consultant				41
42 Respiratory Therapy Consultant				42
43 Speech Therapy Consultant				43
44 Activity Consultant	52	2,696	L. 11, C. 3	44
45 Social Service Consultant	28	1,482	L. 12, C. 3	45
46 Other(specify)				46
47 Quality Assurance	42	2,630	L. 10, C. 3	47
48				48
49 TOTAL (lines 35 - 48)	879	\$ 110,785		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50 Registered Nurses		\$		50
51 Licensed Practical Nurses		N/A		51
52 Certified Nurse Assistants/Aides				52
53 TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Butterfield Health Care II, Inc.
D/B/A Meadowbrook Manor of Naperville
Provider #0041285
12/31/2005

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32-Other

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Rehabilitation Nurse	749	769	17,794	23.14
Nursing Administration	10,577	11,060	206,076	18.63
Central Supply	1,160	1,168	13,645	11.68
Dialysis	4,146	4,336	70,579	16.28
Ward Clerks	4,452	4,637	69,890	15.07
Total Line 32-Other	21,084	21,970	377,984	17.20

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount		
Ralph Ricana	Administrator	0	\$ 78,042	Workers' Compensation Insurance		\$ 128,443	IDPH License Fee		\$ 995		
				Unemployment Compensation Insurance		60,168	Advertising: Employee Recruitment		8,824		
				FICA Taxes		407,229	Health Care Worker Background Check (Indicate # of checks performed 100)		1,000		
				Employee Health Insurance		186,678	Illinois Council on Long Term Care		9,495		
				Employee Meals			Miscellaneous Fees & Permits		1,064		
				Illinois Municipal Retirement Fund (IMRF)*			Inspections		1,310		
				401k Contribution		20,387	Misc. Dues & Subscriptions		570		
				Training and Education		1,434	Yellow Page Advertising		24,998		
				Other Employee Benefits		23,093	Allocation from Management Co.		602		
							Less: Public Relations Expense		()		
							Non-allowable advertising		(0)		
							Yellow page advertising		(24,998)		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.			\$ 78,042	TOTAL (agree to Schedule V, line 22, col.8)		\$ 827,432	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 23,860		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**d			
Description			Amount	Description		Line #	Amount	Description		Amount	
Management Fees (Eliminated in Column 7)			\$ 600,435				\$	Out-of-State Travel		\$	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Naperville
 Provider # 0041285
 December 31, 2005

Schedule 21A

Schedule 21A

XIX. SUPPORT SCHEDULE
 C. Professional Services

Vendor/Payee	Type	Amount
Wildman, Harrold, Allen & Dixon	Legal	405
Schiff, Hardin & Waite	Legal	413
Robin Kramer	Legal	600
Systematic Management Systems	Billing Consultant	4,731
Absolute Billing	Billing Consultant	7,100
Altschuler, Melvoin & Glasser LLP	Accountants	7,619
American Express Tax & Business Services	Accountants	2,418
Peterek & Howse LLP	Accountants	3,250
Morton Cohen	Pharmacy Cost Consultant	2,691
Rehab Management Systems	Billing Consultant	33,000
Richard Peelo & Associates	Billing Consultant	4,500
TALX	Unemployment Consultant	4,100
New England Financial	Employee Benefit Plan Adm	1,975
Health Data Systems , Inc	Computer Services	10,538
Quality Business Solutions	Computer Services	2,050
Mutual of Omaha	Computer Services	258
Precision Repair	Computer Services	10,505
Edmeon Business Services	Computer Services	1,817
Midwest Internet Connections	Computer Services	20
Accu-Med Services	Computer Services	5,797
Priority Computer Service	Computer Services	403
Total (agree to Schedule V, line 19, column 3)		104,190
Non-allowable legal expense		(765)
MMN Partners, LP		
American Express Tax & Business Service	Accountants	1,112
Altschuler, Melvoin & Glasser LLP	Accountants	14,770
Non-allowable Legal	Legal	
Allocation from Management Company:		
Wildman, Harrold Allen & Dixon	Legal	964
Schiff, Hardin & Waite	Legal	1,315
Griffin, Hoskins & Brizuela	Legal	101
American Express Tax & Business Service	Accountants	814
Phillip Rae & Co.	Accountants	289
American Recruiters Consolidated	Employment Fees	9,522
Jack Murphy	Computer Services	3,989
Paychex	Payroll Processing	1,270
Non-allowable Legal		(2,380)
Total (agree to Schedule V, line 19, column 8)		<u>135,191</u>

See Accountants' Compilation Report

Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Naperville
Provider # 0041285
December 31, 2005

Schedule 21B

Month	Description	Amount	Location	Employee	Seminar Title
March-05	Illinois Health Care Assoc.	\$95.00	Naperville, IL	Ralph Ricana	The New IDPH Alzheimers Care Center Regulations
May-05	Illinois Council on LTC	\$95.00	Lincolnwood, IL	Donna Sprinkle	MDS-Moving from Assessments to Care
April-05	LSN Foundation	\$190.00	Lisle, IL	Rose Bundalian, Alfred Mendoza	Joint Provider/Surveyor Training
August-05	College of DuPage	\$449.00	Glen Ellyn	Carol Sedmidubsky	Aging and LTC I and II
October-05	Illinois Council on LTC	\$190.00	Lincolnwood, IL	E. Davis, R. Bundalian	The Part D Meication Benefit for Nursing Home Residents
October-05	Cynthia Chow and Assoc	\$85.00	Chicago, IL	KC Karanth	Annual Seminar
November-05	Illinois Council on LTC	\$190.00	Lincolnwood, IL	R. Ricana, R. Khristy	The Part D Meication Benefit for Nursing Home Residents
Total - allowable travel & seminar		\$1,294.00			
<u>Allocation from Management Co.</u>					
January-05	Life Services Network of Illinois	\$122.00	Hinsdale, IL	Judith Wolcott	Developing Staff for Person-Centered Dementia Care
March-05	Administar Federal	\$74.00	Oak Lawn, IL	L. Templin, D. Chew, S. Chavez	Medicare Billing
April-05	Hanger Prosthetics & Orthotics	\$21.00	Oak Brook, IL	Kelly Gousett	Seminar-Orthotic Technology-A new foundation for the future
May-05	Rehab Connections	\$21.00	Oak Brook, IL	Kelly Gousett	A tast of Rehab Connections
May-05	Illinois Council on LTC	\$10.00	Skokie, IL	Judith Wolcott	Strategies for Providing Ability-Centered Care
June-05	Fred Pryor Seminars	\$74.00	Elk Grove Village, IL	Tammy Johnson	Management Skills
August-05	CIAO	\$62.00	Oak Brook, IL	Elizabeth Grubich	VitalStim Therapy
October-05	Skillpath Seminars	\$121.00	Schaumburg, IL	P. Uding, P. Felganhauer, T. Sema	Excel Training
October-05	Cross Country Education	\$78.00	Northbrook, IL	Judith Wolcott	Understanding the Growing Dementia Patient Population
October-05	Health Education Network	\$57.00	Rolling Meadows, IL	Kiran Tyagi	Rehabilitation for Adults with Brain Injury
October-05	Health Education Network	\$70.00	Schaumburg, IL	Kiran Tyagi	Keeping your COG over your BOS
November-05	Health Education Network	\$66.00	Schaumburg, IL	Kiran Tyagi	Manually Managing Pain
Total Allocated from Management Company		\$776.00			
Total Travel & Seminar		\$2,070.00			

See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9							N/A						
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/05

Ending:

12/31/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report Yes
If YES, give association name and amount Illinois Council on Long Term Care \$9495
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period 7.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 71,527 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 134,138
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 3,250
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fee

Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Naperville
Provider # 0041285
December 31, 2005

Page 3, Line 25, Column 3
Other Administrative Staff Transportation

Parking, Tolls and Mileage Reimbursement	891
	<hr/>
Total Other Admin. Staff Transportation-Bolingbrook	891
Allocation from Management Co.	
Parking, Tolls and Mileage Reimbursement	2,927
	<hr/>
Total Other Administrative Staff Transportation	<u><u>3,818</u></u>

See Accountants' Compilation Report

RECONCILIATION REPORT

11:26 AM 6/6/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-1,678,100	equal to	-1,678,100	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	805,344	equal to	805,344	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	253,773	equal to	253,773	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	409,014	equal to	409,014	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	2,049	equal to	2,049	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	13,455	equal to	13,455	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	384,660	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	438,121	equal to	524,701	-86,580	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	409,006	equal to	409,006	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,808,332	equal to	1,808,332	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,560,101	equal to	5,560,101	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,076,822	equal to	2,076,822	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	2,842,580	equal to	2,842,580	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	726,123	equal to	726,123	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	134,138	equal to	134,138	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,744,969	equal to	4,238,200	-493,231	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	112,707	equal to	112,707	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	94,879	equal to	94,879	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	392,505	equal to	392,505	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	49,134	equal to	49,134	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	237,310	equal to	237,310	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	62,489	equal to	62,489	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	78,042	equal to	78,042	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	142,486	equal to	142,486	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,407,752	equal to	5,407,752	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	13,415	< or = to	13,415	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	66,000	< or = to	66,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	24,562	< or = to	119,804	-95,242	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	2,696	< or = to	2,696	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,482	< or = to	1,482	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	78,042	equal to	78,042	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	600,435	equal to	600,435	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	104,190	equal to	104,190	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	827,432	equal to	827,432	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	23,860	equal to	23,860	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	2,070	equal to	2,070	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	134,138	equal to	134,138	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	571	-571	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	9,538	equal to	9,903	-365	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-1,116,338	equal to	-2,232,676	1,116,338	FAILED	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	17,923,499	equal to	17,923,499	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	254,000	equal to	254,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	279,600	equal to	279,600	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	10,154,457	equal to	10,154,457	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,503,893	equal to	1,503,893	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	3,747,245	equal to	3,747,245	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	698,009	equal to	698,009	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	526,256	equal to	526,256	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	6,224,071	equal to	6,224,071	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Meadowbrook Manor-Naperville
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/05

Enter your HSA # in next column
Census (Pulls from Page 2)

1

86,250

Cost Report Line	Description	Your Facility	State	Average Median Cost Per Day HSA
1	Dietary	5.31	6.10	7.02
2	Food Purchase	5.16	4.31	4.47
3	Housekeeping	3.47	3.70	3.59
4	Laundry	1.37	1.85	2.23
5	Heat & Other Utilities	2.89	2.95	3.17
6	Maintenance	3.25	3.01	3.26
8	Total General Services	21.52	22.58	24.49
10	Nursing & Medical Records	54.97	41.83	42.52
10A	Therapy	5.20	2.10	1.86
11	Activities	1.57	1.91	2.18
12	Social Services	1.36	1.42	1.45
16	Total Health Care & Programs	64.77	49.48	50.39
17	Administration	1.91	3.36	3.33
19	Professional Services	1.57	0.99	1.09
21	Clerical & Gen. Office Expense	5.45	4.79	4.32
22	Employee Benefits & PR Taxes	9.59	10.09	10.42
24	Travel & Seminar	0.02	0.08	0.10
26	Insurance-Property, Liability & Malpractice	3.14	2.58	2.47
28	Total General Administrative	22.56	24.94	25.31
29	Total Operating Expenses	108.85	98.06	100.77
30	Depreciation	4.74	3.70	3.82
32	Interest	9.34	2.54	2.81
33	Real Estate Taxes	2.94	1.38	0.92
37	Total Ownership	17.70	11.11	9.73
	Total Operating and Ownership Cost	126.54	#####	110.50

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

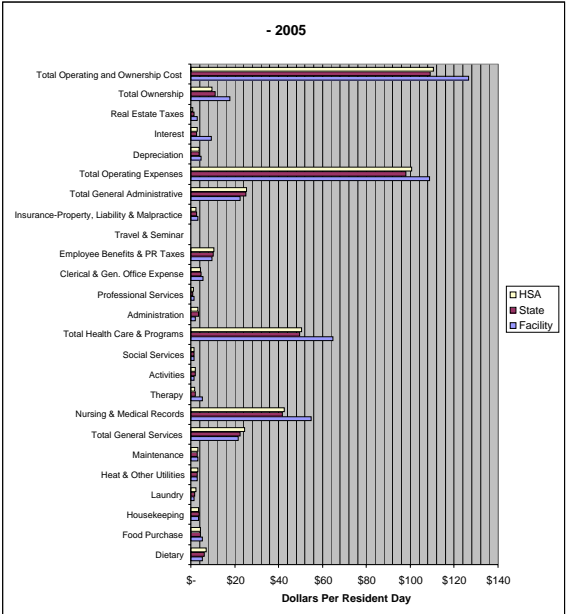
IDPA LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports

2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column
Census (Pulls from Page 2)

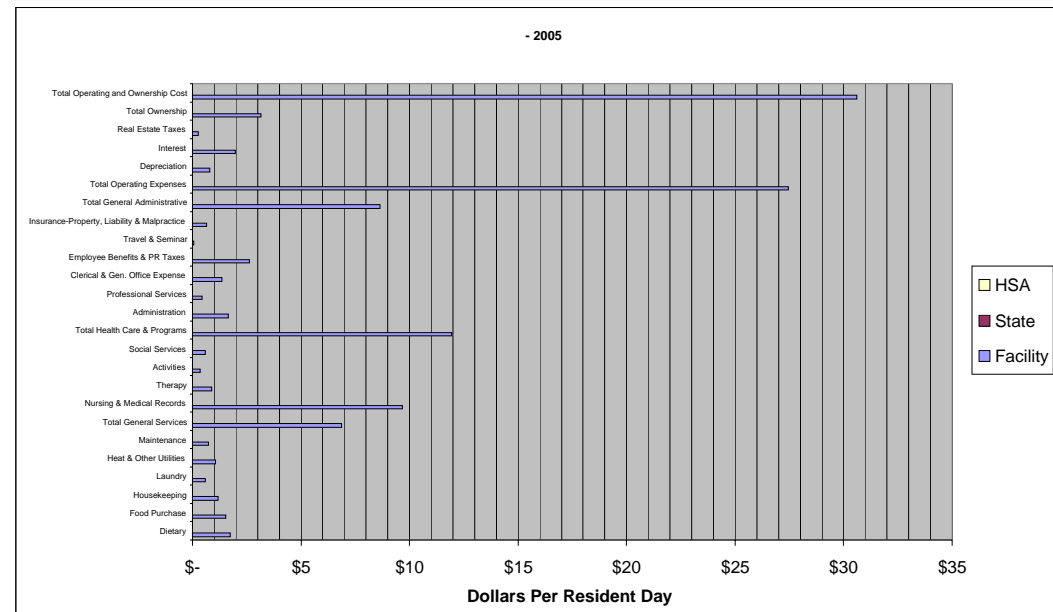
1
86,250

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	1.75	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	1.54	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	1.17	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	0.60	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	1.05	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	0.75	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	6.88	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	9.66	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	0.89	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	0.35	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	0.60	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	11.93	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	1.64	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	0.43	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	1.35	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	2.62	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.05	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	0.65	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	8.64	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	27.44	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	0.80	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	1.97	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	0.28	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	3.15	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	30.59	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

Notes:

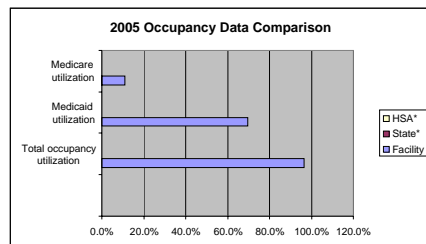
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



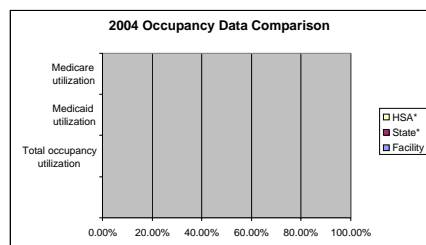
2005

	Your	State*	HSA*
	Facility		
Total occupancy utilization	96.45%	0.00%	0.00%
Medicaid utilization	69.60%	0.00%	0.00%
Medicare utilization	11.07%	0.00%	0.00%
Private pay percent utilization	15.77%	N/A	N/A
Capacity in Patient Days	89,425	N/A	N/A
Census days of service provided	86,250	N/A	N/A



2004

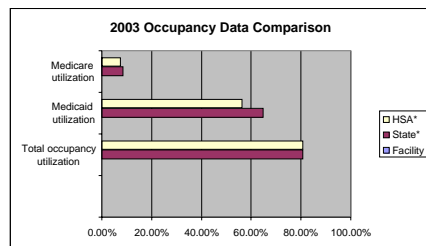
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

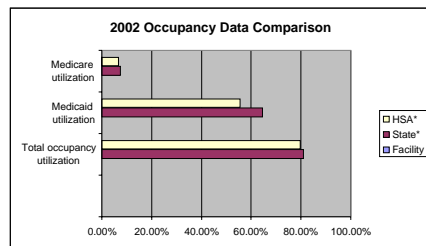
2003

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

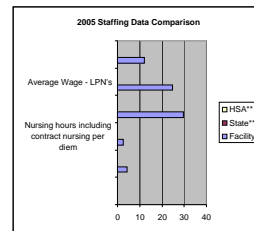


2002

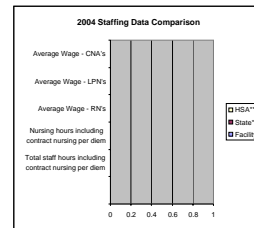
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.20	0.00	0.00
Nursing hours including contract nursing per diem	2.46	0.00	0.00
Average Wage - RN's	29.63	0.00	0.00
Average Wage - LPN's	24.84	0.00	0.00
Average Wage - CNA's	11.96	0.00	0.00

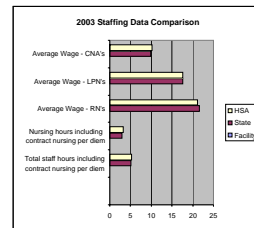


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

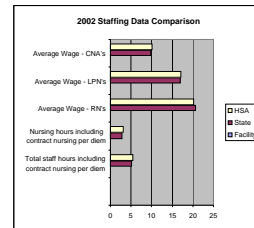


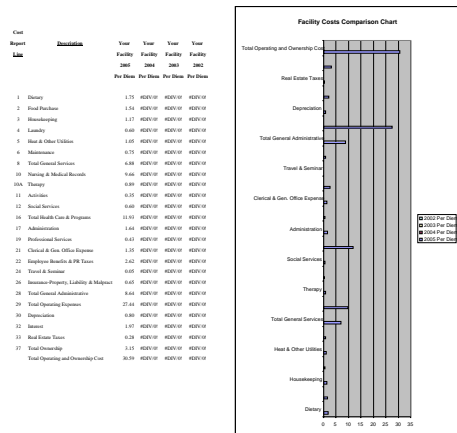
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

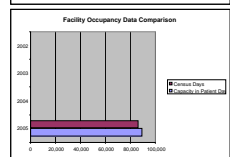
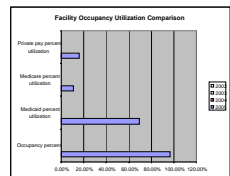


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

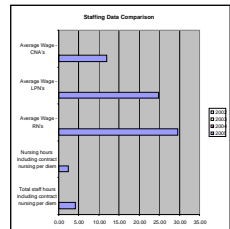




	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	86.40%	4500/10	4500/10	4500/10
Medicaid percent utilization	68.80%	0.00%	0.00%	0.00%
Medicare percent utilization	11.67%	0.00%	0.00%	0.00%
Private pay percent utilization	92.77%	0.00%	0.00%	0.00%
Capacity in Patient Days	68,400	0	0	0
Census Days	68,360	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	4.26	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.86	0.00	0.00	0.00
Average Wage- BSN	28.60	0.00	0.00	0.00
Average Wage- LPN	24.84	0.00	0.00	0.00
Average Wage- CNA	11.88	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	0	0	0	0	0	0	0	0
2. Food Purchase	0	0	0	0	0	0	0	0
3. Housekeeping	0	0	0	0	0	0	0	0
4. Laundry	0	0	0	0	0	0	0	0
5. Heat and Other Utilities	0	0	0	0	0	0	0	0
6. Maintenance	0	0	0	0	0	0	0	0
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	0	0	0	0	0	0	0	0
9. Medical Director	0	0	0	0	0	0	0	0
10. Nursing & Medical Records	0	0	0	0	0	0	0	0
10a. Therapy	0	0	0	0	0	0	0	0
11. Activities	0	0	0	0	0	0	0	0
12. Social Services	0	0	0	0	0	0	0	0
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	0	0	0	0	0	0	0	0
17. Administrative	0	0	0	0	0	0	0	0
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	0	0	0	0	0	0
20. Fees, Subscriptions & Promotion	0	0	0	0	0	0	0	0
21. Clerical & General Office	0	0	0	0	0	0	0	0
22. Employee Benefits & Payroll	0	0	0	0	0	0	0	0
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	0	0	0	0	0	0
25. Other Admin. Staff Trans	0	0	0	0	0	0	0	0
26. Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	0	0	0	0	0	0	0	0
29. Total General Administrative	0	0	0	0	0	0	0	0
30. Depreciation	0	0	0	0	0	0	0	0
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	0	0	0	0	0	0
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	0	0	0	0	0	0	0
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Other (specify):*	0	0	0	0	0	0	0	0
43. Other (specify):*	0	0	0	0	0	0	0	0
44. Total Special Cost Ce	0	0	0	0	0	0	0	0
45. Grand Total	0	0	0	0	0	0	0	0

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	0	0
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	0	0
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	0	0
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	0
14. Buildings, at Historical Cost	0	0
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	0	0
17. Accumulated Depreciation (book methods)	0	0
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	0	0
25. Total Assets	0	0
CURRENT LIABILITIES		
26. Accounts Payable	0	0
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	0	0
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	0	0
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	0
46.Total Liabilities	0	0
47.Total Equity	0	0
48.Total Liabilities and Equity	0	0

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	0
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	0
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	0
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	0
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	0
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	0
30. Total Revenue	0
31. General Services	0
32. Health Care	0
33. General Administration	0
34. Ownership	0
35. Special Cost Centers	0
35. Provider Participation Fee	0
37. Other	0
40. Total Expenses	0
41. Income Before Income Taxes	0
42. Income Taxes	0
43. Net Income or Loss for the Year	0

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LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

2005 - Average Wage Data Table

[illegible]

2005 - Staffing and Occupancy Data

[illegible]

2004 Costs

2004
Census

Cost	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

	2004 Costs	2004 Census
Cost Report		
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2004 - Average Wage Data Table

[illegible]

2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70		4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11		3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61		2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13		0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95		2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82		1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73		17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15		27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24		-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54		1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27		0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49		32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17		1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77		0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25		2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08		6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07		-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61		0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93		16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71		69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38		1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50		-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11		-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39		3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		73.16	166.14

2003
Census

2003 Costs

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		10th %	90th %
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		10th %	90th %
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30	
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10	
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33	
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45	
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76	
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62	
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50	

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%	
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%	
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%	

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30	
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00	
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%